



State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

February 20, 2007

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in the **Town of Susan Moore**, Alabama, and its police jurisdiction (located in Blount County).

Pursuant to *Sections 11-51-200, et seq.*, **Code of Alabama 1975**, and the Resolution adopted and approved by the Town Council of Susan Moore on January 23, 2007, the Alabama Department of Revenue will begin collecting the town's sales and use taxes previously collected by AlaTax LGS. The Alabama Department of Revenue will begin collecting the Town of Susan Moore sales and use taxes **effective March 1, 2007**. Therefore, your first Town of Susan Moore sales and use tax return filed with the Alabama Department of Revenue will be for the month of March 2007 and is due on or before April 20, 2007. The sales and use tax rates are as follows:

Sales & Use Tax Rates:

General Rate	2%
Admissions to places of amusement and entertainment	2%
Retail selling price of food for human consumption sold through vending machines	2%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products	2%
Machines, parts, and attachments for machines used in manufacturing tangible personal property	2%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers	2%
Withdrawal fee for automotive vehicle dealers only	\$25.00

If sales are made and delivered to consumers, or purchases made for use, storage, or other consumption, outside the corporate limits of the Town of Susan Moore but within the police jurisdiction, the rates of sales and use taxes are one-half the rates shown above.

The Law requires that the Town of Susan Moore sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the Town of Susan Moore sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at www.revenue.alabama.gov/salestax/efiling.html or by telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9691.

Please direct all questions regarding the Town of Susan Moore sales and use taxes to this office:

Alabama Department of Revenue
Sales, Use & Business Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531